

Exhibit 5

Letter from my original physician that was
requested by the IRS Appeals Officer

Submitted a few days later (after a slight time
extension was
given)

Dated - Sep 17, 2021



Cedars Sinai
Smidt Heart Institute

Department of Cardiology

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September 17, 2021

Mr. Varghese Thomas
IRS Tax Refund Appeals Case Manager
Holtsville, NY

Dear Mr. Thomas,

Re: Physician's Medical Statement for Subramanian Subbiah's Income Tax Refund Appeal for 2014

I, Raj Makkar, am an interventional cardiologist specializing in treating heart attacks with stents and who led a novel stem cell clinical trial to treat/reverse heart failure where I treated Subramanian Subbiah as a patient.

I write to address the 5 specific IRS Refund Appeals Process questions required by the IRS in connection with Subramanian's Subbiah's petition as his qualified physician of that time.

a) Subramanian Subbiah had a Myocardial Ischemia, commonly known as a Widowmaker heart attack, at age 51. It was massive and amongst the worst seen in the US in any given year (Tropomyosin levels >150 when the threshold for confirmation of a heart attack is just >5, Creatine Kinase levels were >3000 when >150 indicates a heart attack, resulting in an LVEF (measure of heart pumping capacity) of 30% expected to decline and not recover over the next year to the low 20's and death, when normal levels are at 55 to 60%). It needed immediate emergency crude stenting and subsequent corrective stenting followed by participation in a novel stem cell therapy clinical trials for about a year that improved capacity. Still the heart attacks themselves continued with additional emergency stenting in new locations 3 more times to date over a few years - in mid-2015, late 2016 and late 2017.

b) The original impairment and the subsequent series of heart attacks every 12 to 15 months and subsequent periods of recovery, have prevented him from managing his financial affairs in a timely manner and claim the refund of his substantial overpaid taxes.

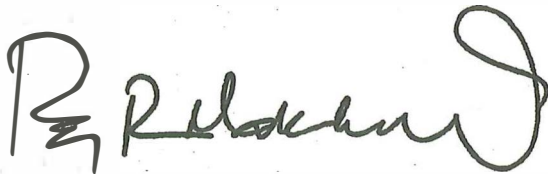
Exhibit 5

c) He was lucky to survive his first massive heart attack and also his continuing series of 3 additional heart attacks, all needing emergency stenting over the past several years, leaving him with 8 stents and still reduced capacity (44%, normal 55% to 60%).

d) The original heart attack was in April 2013, followed by additional corrective stenting, and subsequent entry into a stem cell treatment clinical trial in mid-2013 that ended in 2014. His subsequent heart attacks were in mid-2015, late 2016 and late 2017.

e) I hereby certify that to the best of my knowledge and belief, the above representations are true, correct and complete.

Sincerely,

A handwritten signature in black ink, appearing to read 'Raj Makkar', with a large, stylized initial 'R' and a long, sweeping horizontal stroke.

Raj Makkar, M.D, FACC

Vice President of Cardiovascular Innovation and Intervention

Director, Interventional Cardiology and Cardiac Catheterization Laboratory

Associate Director, Smidt Heart Institute